

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

GREEN ROCK, LLC,

Plaintiff,

v.

INTERNAL REVENUE
SERVICE, et al.,

Defendants.

Civil Action No. 2:21-cv-1320-ACA

Oral Argument Requested

PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

Per Rule 56 and this Court's scheduling order (Doc. 16), Green Rock moves for summary judgment. For the reasons stated in its forthcoming brief, there is no genuine dispute of material fact and Green Rock is entitled to judgment as a matter of law. IRS Notice 2017-10 does not comply with the Administrative Procedure Act. Green Rock respectfully asks this Court to enter summary judgment in Green Rock's favor and to vacate (*i.e.*, "set aside") Notice 2017-10. 5 U.S.C. §706(2).

Dated: April 15, 2022

Respectfully submitted,

/s/ Cameron T. Norris

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CERTIFICATE OF SERVICE

I e-filed this motion, which will email everyone requiring notice.

Dated: April 15, 2022

/s/ Cameron T. Norris